

[[Expedited]] Bill No. 1-23  
Concerning: Property Tax Credit –  
[[Elderly]] Individuals 65 and Above  
and Retired Military Services  
Members - Amendments  
Revised: 3/28/2023 Draft No. 4  
Introduced: January 17, 2023  
Enacted: March 28, 2023  
Executive: \_\_\_\_\_  
Effective: \_\_\_\_\_  
Sunset Date: None  
Ch. [#], Laws of Mont. Co. [year]

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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Lead Sponsor: Councilmember Katz  
Co-Sponsors: Councilmembers Luedtke and Balcombe, Council Vice-President Friedson,  
Councilmembers Fani-González, Albornoz, and Jawando, Council President Glass, and  
Councilmembers Sayles, Mink, and Stewart

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**AN ACT** to:

- (1) amend the property tax credit for certain [[elderly]] individuals 65 and above and retired military services members; and
- (2) generally amend the law regarding property tax credits.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-110, Property Tax Credit – Elderly Individuals and Retired Military Services Members.

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

**Sec. 1. Section 52-110 is amended as follows:**

**52-110. Property tax credit -- ~~[[elderly]]~~ individuals 65 and above and retired military services members.**

\* \* \*

(c) *Eligibility.* An individual is eligible to receive a property tax credit if:

(1) (A) the individual is at least 65 years old;

(B) the individual has lived in the same dwelling for at least the preceding 40 years; and

(C) the dwelling for which a property tax credit is sought has a maximum assessed value of [~~\$650,000~~]\$700,000 at the time the individual first applied for the credit;

(2) (A) the individual is at least 65 years old;

(B) the individual is a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the national guard; and

(C) the dwelling for which a property tax credit is sought has a maximum assessed value of [~~\$500,000~~]\$550,000 at the time the individual first applied for the credit; or

(3) (A) the individual is a surviving spouse of a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the national guard;

(B) the surviving spouse is at least 65 years old; and

(C) the surviving spouse has not remarried.

(d) *Amount and duration of credit.*

(1) The credit allowed under this Section is 20% of the County property tax imposed on the dwelling.

(2) The credit must be granted each year for 7 years if the individual remains eligible for the credit.

\* \* \*

(f) *Regulations.* The County Executive may issue regulations under Method 2 to administer this tax credit.

**Sec. 2. Applicability.** Section 52-110, as amended by Section 1 of this Act, takes effect on July 1, 2023.

**Sec. 3. Application date.** Notwithstanding Section 52-110(e), an individual must submit an application to the Director on or before September 1, 2023 if the individual seeks to receive the tax credit for Fiscal Year 2024.

*Approved:*



3/29/2023

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Evan Glass, President, County Council

Date

*Approved:*

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Marc Elrich, County Executive

Date

*This is a correct copy of Council action.*

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Judy Rupp, Clerk of the Council

Date